

Berry
 Bilbray
 Bilirakis
 Bishop
 Blagojevich
 Bliley
 Blumenauer
 Blunt
 Boehlert
 Boehner
 Bonilla
 Bono
 Boucher
 Boyd
 Brady
 Brown (FL)
 Bryant
 Bunning
 Burr
 Burton
 Buyer
 Callahan
 Calvert
 Camp
 Campbell
 Canady
 Cannon
 Cardin
 Carson
 Castle
 Chabot
 Chambliss
 Chenoweth
 Christensen
 Clement
 Coble
 Collins
 Combust
 Condit
 Conyers
 Cook
 Costello
 Cox
 Coyne
 Cramer
 Crapo
 Cummings
 Cunningham
 Danner
 Davis (FL)
 Davis (VA)
 Deal
 DeGette
 DeLay
 Deutsch
 Diaz-Balart
 Dickey
 Dicks
 Dingell
 Doggett
 Dooley
 Doolittle
 Doyle
 Dreier
 Duncan
 Dunn
 Edwards
 Ehlers
 Ehrlich
 Emerson
 Eshoo
 Etheridge
 Evans
 Ewing
 Farr
 Fattah
 Fawell
 Foley
 Forbes
 Ford
 Fowler
 Frank (MA)
 Franks (NJ)
 Frelinghuysen
 Frost
 Furse
 Gallegly
 Ganske
 Gejdenson
 Gekas
 Gilchrest
 Gillmor
 Gilman
 Goode
 Goodlatte
 Goodling
 Gordon
 Goss
 Graham

Granger
 Green
 Greenwood
 Gutierrez
 Hall (OH)
 Hall (TX)
 Hamilton
 Hansen
 Harman
 Hastert
 Hastings (WA)
 Hayworth
 Hefner
 Herger
 Hill
 Hilleary
 Hinojosa
 Hobson
 Hoekstra
 Holden
 Hooley
 Horn
 Hostettler
 Houghton
 Hoyer
 Hunter
 Inglis
 Istook
 Jackson (IL)
 Jackson-Lee
 (TX)
 Jenkins
 John
 Johnson (CT)
 Johnson (WI)
 Jones
 Kanjorski
 Kasich
 Kelly
 Kennedy (MA)
 Kennedy (RI)
 Kennelly
 Kildee
 Kilpatrick
 Kim
 Kind (WI)
 King (NY)
 Kingston
 Kleczka
 Klink
 Klug
 Knollenberg
 Kolbe
 LaFalce
 LaHood
 Lampson
 Lantos
 Largent
 Latham
 LaTourette
 Lazio
 Leach
 Levin
 Lewis (CA)
 Lewis (KY)
 Linder
 Livingston
 Lofgren
 Lowey
 Lucas
 Luther
 Maloney (CT)
 Maloney (NY)
 Manton
 Manzullo
 Markey
 Martinez
 Mascara
 Matsui
 McCarthy (MO)
 McCarthy (NY)
 McCollum
 McCrery
 McDade
 McGovern
 McHale
 McHugh
 McInnis
 McIntosh
 McKean
 McKinney
 Meehan
 Metcalf
 Mica
 Millender
 McDonald
 Miller (FL)
 Minge
 Mink

Moakley
 Moran (VA)
 Morella
 Murtha
 Myrick
 Nadler
 Neal
 Nethercutt
 Neumann
 Ney
 Northup
 Norwood
 Obey
 Olver
 Ortiz
 Owens
 Oxley
 Packard
 Pallone
 Pappas
 Parker
 Pascrell
 Pastor
 Paul
 Paxon
 Payne
 Pease
 Pelosi
 Peterson (MN)
 Peterson (PA)
 Petri
 Pickering
 Pitts
 Pombo
 Pomeroy
 Porter
 Portman
 Poshard
 Price (NC)
 Pryce (OH)
 Quinn
 Radanovich
 Rahall
 Rangel
 Redmond
 Regula
 Reyes
 Rivers
 Rodriguez
 Roemer
 Rogan
 Rogers
 Rohrabacher
 Ros-Lehtinen
 Rothman
 Roukema
 Roybal-Allard
 Rush
 Ryan
 Sanchez
 Sanders
 Sandlin
 Sanford
 Sawyer
 Saxton
 Scarborough
 Schaefer, Dan
 Schumer
 Sensenbrenner
 Serrano
 Sessions
 Shadegg
 Shaw
 Shays
 Sherman
 Shimkus
 Shuster
 Sisisky
 Skaggs
 Skeen
 Skelton
 Slaughter
 Smith (MI)
 Smith (NJ)
 Smith (OR)
 Smith (TX)
 Smith, Adam
 Smith, Linda
 Snowbarger
 Snyder
 Solomon
 Souder
 Spratt
 Stabenow
 Stark
 Stearns
 Stenholm
 Stokes
 Strickland

Stump
 Sununu
 Talent
 Tanner
 Tauzin
 Taylor (NC)
 Thomas
 Thornberry
 Thune
 Thurman
 Tiahrt
 Tierney
 Torres

Towns
 Traficant
 Turner
 Upton
 Velazquez
 Walsh
 Wamp
 Watkins
 Watt (NC)
 Watts (OK)
 Waxman
 Weldon (FL)
 Weldon (PA)

Wexler
 Weygand
 White
 Whitfield
 Wicker
 Wise
 Wolf
 Woolsey
 Wynn
 Yates
 Young (FL)

NAYS—48

Abercrombie
 Becerra
 Bonior
 Borski
 Brown (CA)
 Brown (OH)
 Clay
 Clayton
 Clyburn
 DeFazio
 DeLauro
 English
 Ensign
 Everrett
 Fazio
 Filner

Fox
 Gephardt
 Gibbons
 Gutmacht
 Hastings (FL)
 Hefley
 Hilliard
 Hinchey
 Hulshof
 Johnson, E. B.
 Kucinich
 Lewis (GA)
 Lipinski
 LoBiondo
 McDermott
 McNulty

Menendez
 Miller (CA)
 Moran (KS)
 Nussle
 Oberstar
 Pickett
 Ramstad
 Sabo
 Schaffer, Bob
 Stupak
 Tauscher
 Taylor (MS)
 Thompson
 Vento
 Visclosky
 Weller

NOT VOTING—31

Barr
 Boswell
 Coburn
 Cooksey
 Crane
 Cubin
 Davis (IL)
 Delahunt
 Dellums
 Dixon
 Engel

Flake
 Foglietta
 Gonzalez
 Hutchinson
 Hyde
 Jefferson
 Johnson, Sam
 Kaptur
 McIntyre
 Meek
 Mollohan

Riggs
 Riley
 Royce
 Salmon
 Schiff
 Scott
 Spence
 Waters
 Young (AK)

□ 1056

Mr. GIBBONS changed his vote from "yea" to "nay."

So the Journal was approved.

The result of the vote was announced as above recorded.

COMMUNICATION FROM THE CLERK OF THE HOUSE

The Speaker laid before the House the following communication from the Clerk of the House of Representatives:

OFFICE OF THE CLERK,
 HOUSE OF REPRESENTATIVES,
 Washington, DC, November 5, 1997.

Hon. NEWT GINGRICH,
The Speaker, House of Representatives, Washington, DC.

DEAR MR. SPEAKER: I have the honor to transmit herewith a facsimile copy of a letter received from Mr. Peter S. Kosinski, Deputy Executive Director, State Board of Elections, State of New York, indicating that, according to the unofficial returns for the general election held November 4, 1997, the Honorable Vito Fossella was elected Representative in Congress for the Thirteenth Congressional District, State of New York.

With warm regards,

ROBIN H. CARLE.

STATE OF NEW YORK,
 STATE BOARD OF ELECTIONS,
 Albany, NY, November 5, 1997.

ROBIN H. CARLE,
Clerk, House of Representatives, The Capitol, Washington, DC.

DEAR MS. CARLE: Based on the unofficial returns, Vito Fossella was elected to the Office of Representative in Congress from the 13th Congressional District of New York at the General Election held on November 4, 1997.

Sincerely,

PETER S. KOSINSKI,
Deputy Executive Director.

SWEARING IN OF THE HONORABLE VITO FOSSELLA, OF NEW YORK, AS A MEMBER OF THE HOUSE OF REPRESENTATIVES

Mr. ARMEY. Mr. Speaker, I ask unanimous consent that the gentleman from New York [Mr. VITO FOSSELLA] be permitted to take the oath of office today. His certificate of election has not arrived, but there is no contest, and no question has been raised with regard to his election.

The SPEAKER. Is there objection to the request of the gentleman from Texas?

There was no objection.

The SPEAKER. The Chair requests that the Member-elect from New York present himself in the well of the House escorted by the New York delegation.

Mr. FOSSELLA appeared at the bar of the House and took the oath of office, as follows:

Do you solemnly swear that you will support and defend the Constitution of the United States against all enemies, foreign and domestic; that you will bear true faith and allegiance to the same; that you take this obligation freely, without any mental reservation or purpose of evasion, and that you will well and faithfully discharge the duties of the office on which you are about to enter. So help you God?

The SPEAKER. Congratulations, you are a Member of the House.

WELCOMING THE HONORABLE VITO FOSSELLA TO THE HOUSE OF REPRESENTATIVES

(Mr. GILMAN asked and was given permission to address the House for 1 minute.)

Mr. GILMAN. Mr. Speaker, it is indeed an honor to be able to introduce the newest Member of our New York delegation, VITO FOSSELLA, who is joined today by his good lady, Mary Pat, who is here with him watching this beautiful occasion.

□ 1100

Mr. Speaker, it is a great honor for the Staten Island population to have such an accomplished legislator join us. VITO was formerly on the New York City Council for many years. He is now going to fill the shoes of the 13th Congressional District, who was so ably represented by Mrs. Paxon, Susan, whom we all know and did such an outstanding job in the days gone by.

VITO, we wish you the best of luck. God bless in all of your new endeavors.

WELCOMING THE HONORABLE VITO FOSSELLA TO THE HOUSE OF REPRESENTATIVES

(Mr. RANGEL asked and was given permission to address the House for 1 minute.)

Mr. RANGEL. Mr. Speaker, this was hardly the way I expected this to turn out. Having said that, the Members of

the New York delegation take great pride in working together not only what we think is in the interests of our great State, but certainly of our wonderful country. We welcome you to the delegation, we welcome you to the Congress. We will be working with you for better appropriations, better support for our State, and a better America.

OPENING REMARKS OF THE HONORABLE VITO FOSSELLA

(Mr. FOSSELLA asked and was given permission to address the House for 1 minute.)

Mr. FOSSELLA. Mr. Speaker, this is truly perhaps the greatest honor that could be bestowed upon anyone. The fact that the great people of Brooklyn and Staten Island have given me the honor and the privilege and the opportunity to serve them in the U.S. House of Representatives is something that could not be eclipsed as a public servant.

On a personal note, let me thank from the bottom of my heart my lovely wife Mary Pat; my mother and father, Beth and Vito; and all my friends and family who made this journey down to Washington to share this special day with me. My son, the essence of our being, is not here with us, Dylan, but in absentia. We have our new child to be, my wife was expecting our second child yesterday, and she said that if I deliver, she will deliver. We are waiting.

In conclusion, not everyone voted for me yesterday, but to the people of Brooklyn and Staten Island and throughout this great, great country, the best in the history of the world, let me say that I will never break my covenant with them to represent every member of my congressional district and to fight for what I believe in, fight for this great country, fight for the rights and fight for freedom for all of us. Thank you very, very much. This is a tremendous honor.

INTERNAL REVENUE SERVICE RE- STRUCTURING AND REFORM ACT OF 1997

Mr. DREIER. Mr. Speaker, by direction of the Committee on Rules, I call up House Resolution 303 and ask for its immediate consideration.

The Clerk read the resolution, as follows:

H. RES. 303

Resolved, That upon the adoption of this resolution it shall be in order without intervention of any point of order to consider in the House the bill (H.R. 2676) to amend the Internal Revenue Code of 1986 to restructure and reform the Internal Revenue Service, and for other purposes. The bill shall be considered as read for amendment. The amendment in the nature of a substitute recommended by the Committee on Ways and Means now printed in the bill, modified by the amendments printed in the report of the Committee on Rules accompanying this resolution, shall be considered as adopted. All points of order against the bill, as amended,

are waived. The previous question shall be considered as ordered on the bill, as amended, to final passage without intervening motion except: (1) two hours of debate on the bill, as amended, which shall be equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means; and (2) one motion to recommit with or without instructions.

The SPEAKER pro tempore (Mr. SUNUNU). The gentleman from California [Mr. DREIER] is recognized for 1 hour.

Mr. DREIER. Mr. Speaker, for the purpose of debate only, I yield the customary 30 minutes to the gentleman from Texas [Mr. FROST], pending which I yield myself such time as I may consume. During consideration of this resolution, all time yielded is for the purpose of debate only.

(Mr. DREIER asked and was given permission to revise and extend his remarks and include extraneous material.)

Mr. DREIER. Mr. Speaker, this rule makes in order H.R. 2676, the IRS Restructuring and Reform Act of 1997, under a closed rule providing for 2 hours of debate in the House equally divided and controlled by the chairman and ranking minority member of the Committee on Ways and Means.

The rule provides that the amendment in the nature of a substitute recommended by the House Committee on Ways and Means, as modified by the noncontroversial amendments printed in the report to accompany this rule, be considered as adopted.

The first amendment simply clarifies the authorization for low-income taxpayer clinics and the salaries of members of the IRS Oversight Board to address Budget Act violations.

The second amendment clarifies that IRS management and employees may address any flexibility issues in a demonstration project.

The third amendment is a Rules Committee substitute making a number of clarifying and technical changes to section 422 relating to the Joint Committee on Taxation's preparation of a tax complexity analysis.

The fourth amendment adds the text of H.R. 2645, the Tax Technical Corrections Act of 1997, which makes bipartisan and noncontroversial corrections to reflect the intent of the Taxpayer Relief Act of 1997.

Mr. Speaker, I want to applaud the gentleman from Texas [Mr. ARCHER] and the original sponsors of this bipartisan IRS reform bill, the gentleman from Ohio [Mr. PORTMAN] and the gentleman from Maryland [Mr. CARDIN]. Thanks to their tremendous skill and determination in moving this historic bill forward, we are about to end once and for all some of the most egregious and abusive practices of the Internal Revenue Service.

I also want to commend the gentleman from Ohio [Mr. PORTMAN] for his efforts as cochairman of the bipartisan National Commission on Restructuring the Internal Revenue Service. The Commission conducted a yearlong

audit of the IRS and found a troubled agency that wastes billions of dollars in resources and lacks a culture of customer service. The audit also revealed an agency that is fraught with management, governance and oversight problems and is unaccountable to Congress and the American people.

These problems were further illustrated during 3 days of Senate Finance Committee hearings in September, which revealed an out-of-control agency that intentionally engages in unnecessary and sometimes illegal tactics to harass middle-income taxpayers who have limited due process rights.

If enacted, H.R. 2676 will bring about the first comprehensive reform of the IRS in four decades. It will make the IRS more user-friendly, among other things, establishing an independent governing board and shifting the burden of proof from the taxpayer to the IRS in disputes that reach Tax Court.

These reforms will make the IRS more accountable to the American people. They will enhance the fairness of the tax collection process by giving the taxpayer the benefit of the doubt when he or she has cooperated with the IRS and has documented evidence of compliance.

These reforms will not solve the more intractable problems brought on by a complicated and inefficient Tax Code itself. The solutions to those problems require comprehensive reform of the Internal Revenue Code, which I hope very much the House will address next year. But the reforms contained in H.R. 2676 will go a long way toward protecting the rights of taxpayers, making the IRS more accountable, and restoring public confidence in the way the IRS enforces our tax laws.

Mr. Speaker, I urge my colleagues to support this very fair and balanced rule, and I urge strong support, bipartisan support, of this bill.

Mr. Speaker, I include the following extraneous material for the RECORD:

EXPLANATION OF RULES COMMITTEE

SUBSTITUTE TO SECTION 422 OF H.R. 2676

As reported by the House Committee on Ways and Means, Section 422 of H.R. 2676 requires the Joint Committee on Taxation to provide a "Tax Complexity Analysis" for legislation reported by the House Committee on Ways and Means and the Senate Committee on Finance and all conference reports that would amend the Internal Revenue Code. The analysis would identify those provisions in a bill or conference report that the staff of the Joint Committee on Taxation determines would add significant complexity or simplification to the tax laws. If the report accompanying such legislation does not include a Tax Complexity Analysis, the legislation would be subject to a point of order in the House and Senate.

The Rules Committee substitute makes a number of clarifying and technical changes to Section 422.

For purposes of the requirement that the Joint Committee on Taxation provide a "Tax Complexity Analysis," the term "legislation" is further defined as "bills or joint resolutions" reported by the House Committee on Ways and Means, the Senate Committee on Finance or a committee of conference.

For purposes of compliance with Section 422, the Committee involved shall either include the Tax Complexity Analysis in the